IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

WEDNESDAY, THE 13TH SEPTEMBER 2006 / 22ND BHADRA 1928

ST.Rev..No. 476 of 2004()

TA.384/2002 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD DT.3.2.2003
.....

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA, REP. BY DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.GEORGEKUTTY MATHEW

RESPONDENTS: APPELLANT/ASSESSEE:

M/S.POLAKULATH TOURIST HOME, KODUNGALLUR.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.SANTHOSH P.ABRAHAM
SRI.FRANKUR D.JAYAN
SMT.DEEPSUR D.JAYAN
SRI.K.P.PRADEEP (PAYYANNUR)
SRI.SHANMUGHAM D. JAYAN
SMT.P.K.MAYA DEVI
SRI.SAJU SADANANDAN

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 13/09/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.R.V. No.476 of 2004

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Dated this the 13th day of September, 2006.

JUDGMENT

Ramachandran Nair, J.

Since we have already held in petitioner's own case in S.T.R.V. No.403/2004 dated 22.8.2006 that in the absence of evidence to establish that what is purchased is live chicken and not dressed meat, assessment is not possible under Section 5A on the purchase turnover of chicken, we dismiss this revision case also following the said judgment.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms

C.N.RAMACHANDRAN NAIR &
K.M.JOSEH, JJ.

T.R.C. No. of 200

JUDGMENT

Dated